



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 2865

FY 2022-2023 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2020-2021 Audited Data)

Programs	Code	Total Costs				Used by Unrestricted Rate		Used by Restricted Rate	
		Applicable Costs A	Food B	Capital C	Other Expenses/ Uses D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	1,437,606	0	41,390	40,344	1,355,872	0	1,355,872	0
Support Serv-Students	2100-2199	61,455	0	0	0	61,455	0	61,455	0
Support Serv-Inst Staff	2200-2219, 2221-2299	108,489	0	0	0	108,489	0	108,489	0
Educational Library Services	2220	7,466	0	0	60	7,406	0	7,406	0
Support Serv-General Admin w/ Grants	2300	0	0	0	0	0	0	0	0
Support Serv-General Admin w/o Grants	2300	9,089	0	0	0	0	9,089	9,089	0
Support Services - Gen Admin ICR Roll-Upw/Grants	2303	0	0	0	0	0	0	0	0
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	220,327	0	0	17,735	0	202,592	0	202,592
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	0	0	0	0	0	0	0	0
Sup Serv-School Admin	2400-2499	92,939	0	5,528	0	87,411	0	87,411	0
Sup Serv-Business w/ Grants	2500	2,475	0	0	2,475	0	0	0	0
Sup Serv-Business w/o Grants	2500	19,776	0	0	19,776	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	0	0	0	0	0	0	0	0
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/ Grants	2600	0	0	0	0	0	0	0	0
Oper & Maint of Plant Serv w/o Grants	2600	265,158	0	5,478	0	0	259,680	259,680	0
Student Transportation Services	2700-2799	142,178	0	63,543	202	78,433	0	78,433	0
Sup Serv Cent w/ Grants	2800-2809, 2815-2899	0	0	0	0	0	0	0	0
Sup Serv Cent w/o Grants	2800-2809, 2815-2899	20,179	0	0	0	0	20,179	0	20,179
Sup Serv Central: Cabinet Level w Grants	2801	0	0	0	0	0	0	0	0
Sup Serv Central: Cabinet Level w/o Grants	2801	0	0	0	0	0	0	0	0
Planning/Evaluation	2810-2814	0	0	0	0	0	0	0	0
Other Sup Services w Grants	2900	0	0	0	0	0	0	0	0
Other Sup Services w/o Grants	2900	0	0	0	0	0	0	0	0
Volunteer Services	2910	0	0	0	0	0	0	0	0
Non-Instructional Services	3000-3099	0	0	0	0	0	0	0	0
Food Services Operations	3100	134,477	49,849	0	71	84,557	0	84,557	0
Enterprise Operations	3200	8,894	0	0	0	8,894	0	8,894	0
Enterprise Instructional	3210	0	0	0	0	0	0	0	0
Enterprise Non-Instructional	3220	0	0	0	0	0	0	0	0
Community Services	3300	59,885	0	0	82	59,803	0	59,803	0
Education for Adults	3400	0	0	0	0	0	0	0	0
Facil Acquisition & Construction Svcs	4000	0	0	0	0	0	0	0	0
Other Uses	5000	0	0	0	0	0	0	0	0
Debt Service	5100	0	0	0	0	0	0	0	0
<b>Total All Programs</b>		<b>2,590,393</b>	<b>49,849</b>	<b>115,939</b>	<b>80,745</b>	<b>1,852,320</b>	<b>491,540</b>	<b>2,121,089</b>	<b>222,771</b>



# Colorado Department of Education

## Indirect Cost Report

Colorado School District/BOCES

**Notes:1. Except as otherwise noted:**

**(a) Programs in the following funds are incorporated**

- General (10), Colorado Preschool Program (19)
  - Food Service Special Revenue Fund (21)
  - Government Designated-Purpose Grants (22)
  - Pupil Activity Special Revenue (23)
  - Transportation (25)
  - Other Special Revenue (20: 26-29)
  - Other Enterprise (50)
  - Expendable Trust (71)
  - Private Purpose Trust (72)
  - Agency (73)
  - Pupil Activity Agency (74)
  - Other Trust and Agency (70)
  - Charter School Fund (11)
  - Risk Related Sub Fund of General Fund (18)
  - Full Day Kindergarten Mill Levy Override Fund (24)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects  
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,  
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

**(b) Programs in the following funds are ignored:**

- Supplemental Capital Construction (06)
- Total Program Reserve Fund (07)
- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- Supplemental Capital Construction (46)
- Internal Service Funds (60-69)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b><u>APPLIED COSTS:</u></b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50	10.50
Direct Costs (34 CFR 75.567)	2,062,615	2,121,089
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	190,175	222,771
Carry Forward: From FY 2018-2019 Data	145,563	145,620
Total Indirect Costs	335,738 (A)	368,391 (A)
b) <b><u>ACTUAL COSTS:</u></b> (From FY 2020-2021)		
Actual Direct Costs	2,121,089	
Actual Indirect Costs:		
Admin. Charges	222,771	
Carry Forward: From FY 2018-2019 Data	145,563	
Total Indirect Costs	368,334	
c) <b><u>CARRY FORWARD COMPUTATION:</u></b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 2,121,089	222,714	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	368,334	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	145,620	

UNRESTRICTED RATE

	FY 2020-2021	FY 2022-2023
a) <b>APPLIED COSTS:</b> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	15.86 %	30.00 %
Direct Costs (34 CFR 75.567)	1,832,794 (B)	1,852,320 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	395,193	491,540
Carry Forward: From FY 2018-2019 Data	-98,612	99,150
Total Indirect Costs	296,581 (A)	590,690 (A)
b) <b>ACTUAL COSTS:</b> (From FY 2020-2021)		
Actual Direct Costs	1,852,320	
Actual Indirect Costs:		
Admin. Charges	491,540	
Carry Forward: From FY 2018-2019 Data	-98,612	
Total Indirect Costs	392,928	
c) <b>CARRY FORWARD COMPUTATION:</b>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
15.86 X 1,852,320	293,778 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2020-2021)	392,928 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2022-2023)	99,150	

\* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.